

**DECLARATION AND POWER OF ATTORNEY - USA PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **CONTROLLED INDUCTANCE DEVICE AND METHOD**; the specification of which was filed September 17, 2003 as Application Serial No. 10/666,580;

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56;

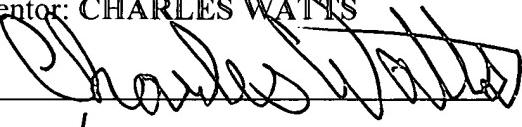
I hereby claim the benefit under Title 35, United States Codes § 119(e) of any United States provisional application(s) listed below:

None.

I hereby revoke any previous powers of attorney in the subject application, and hereby appoint the registrants of GAZDZINSKI & ASSOCIATES, 11440 West Bernardo Court, Suite 375, San Diego, California 92127, Telephone (858) 675-1670, including Robert F. Gazdzinski, Registration Number 39,990, and Erik M. Vieira, Registration Number 53,273, as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected herewith.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: **CHARLES WATTS**

Inventor's signature 

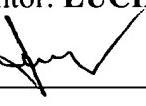
Date 1/21/04

Residence: **14 Shasta Court, Oceanside, CA 92057**

Citizenship: **UNITED STATES OF AMERICA**

Post Office Address: **Oceanside, CA**

Full name of second inventor: **LUCIAN E. SCRIPCA**

Inventor's signature 

Date 1/21/04

Residence: **454 Countrywood Lane, Encinitas, CA 92024**

Citizenship: **UNITED STATES OF AMERICA**

Post Office Address: **Encinitas, CA**

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Charles Watts, et al.)
App. No. : 10/666,580)
Filed : September 17, 2003)
For : **CONTROLLED INDUCTANCE**)
 DEVICE AND METHOD)
Examiner : Unknown)
Group Art Unit: 2832)



27299

PATENT TRADEMARK OFFICE

ESTABLISHMENT OF RIGHT OF ASSIGNEE TO TAKE ACTION
AND
REVOCATION AND POWER OF ATTORNEY

Mail Stop Missing Parts
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

The undersigned is empowered to act on behalf of the assignee below (the "Assignee"). A true copy of the original Assignment of the above-captioned application from the inventor(s) to the Assignee is attached hereto. This Assignment represents the entire chain of title of this invention from the Inventors to the Assignee.

The undersigned hereby revokes any previous powers of attorney in the subject application, and hereby appoints the registrants of GAZDZINSKI & ASSOCIATES, 11440 West Bernardo Court, Suite 375, San Diego, California 92127, Telephone (858) 675-1670, including Robert F. Gazdzinski, Registration Number 39,990 and Erik M. Vieira, Registration Number

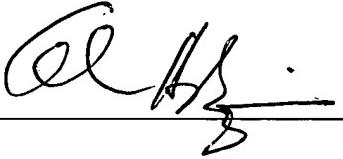
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53,273, as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected herewith.

I declare that all statements made herein are true, and that all statements made upon information and belief are believed to be true, and further, that these statements were made with the knowledge that willful, false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that willful, false statements may jeopardize the validity of the application, or any patent issuing thereon.

EXCELSUS TECHNOLOGIES, INC.

Dated: 1/23/04

By: 

Address: 2875 Loker Avenue East
Carlsbad, CA 92008